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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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## Publication 503 Draft Worksheet(s)

This draft worksheet from Publication 503, Child and Dependent Care Expenses, for tax year 2006, is only available on the Internet. Since it is a draft, it is subject to change. If this worksheet is revised, it will be reposted only if there is a change in the computation. When the final version of Publication 503 becomes available, this draft will be removed.

The worksheet below is used to figure the credit for prior year expenses paid in the current year.

**Comments and suggestions.** We welcome your comments about this worksheet.

You can write to us at the following address:

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# Worksheet A. **Worksheet for 2005 Expenses Paid in 2006**

Keep for Your Records



Use this worksheet to figure the credit you may claim for 2005 expenses paid in 2006.

1. Enter your 2005 qualified expenses paid in 2005 . . . . . 1. \_\_\_\_\_
2. Enter your 2005 qualified expenses paid in 2006 . . . . . 2. \_\_\_\_\_
3. Add the amounts on lines 1 and 2 . . . . . 3. \_\_\_\_\_
4. Enter \$3,000 if care was for one qualifying person (\$6,000 if for two or more) . . . . . 4. \_\_\_\_\_
5. Enter any dependent care benefits received for 2005 and excluded from your income (from line 26 of 2005 Form 2441 or line 20 of 2005 Schedule 2 (Form 1040A)) . . . . . 5. \_\_\_\_\_
6. Subtract amount on line 5 from amount on line 4 and enter the result . . . . . 6. \_\_\_\_\_
7. Compare your earned income for 2005 and your spouse's earned income for 2005 and enter the smaller amount . . . . . 7. \_\_\_\_\_
8. Compare the amounts on lines 3, 6, and 7 and enter the smallest amount . . . . . 8. \_\_\_\_\_
9. Enter the amount on which you figured the credit for 2005 (from line 6 of 2005 Form 2441 or Schedule 2 (Form 1040A)) . . . . . 9. \_\_\_\_\_
10. Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, stop here. You cannot increase your credit by any previous year's expenses . . . . . 10. \_\_\_\_\_
11. Enter your 2005 adjusted gross income (from line 38 of your 2005 Form 1040, line 22 of your 2005 Form 1040A, or line 36 of your 2005 Form 1040NR) . . . . . 11. \_\_\_\_\_
12. Find your 2005 adjusted gross income in the table below and enter the corresponding decimal amount here . . . . . 12. \_\_\_\_\_

**IF your 2005 adjusted gross income is:**

**THEN the decimal**

<u>Over:</u>	<u>But not over:</u>	<u>amount is:</u>
\$ 0	— \$15,000	.35
15,000	— 17,000	.34
17,000	— 19,000	.33
19,000	— 21,000	.32
21,000	— 23,000	.31
23,000	— 25,000	.30
25,000	— 27,000	.29
27,000	— 29,000	.28
29,000	— 31,000	.27
31,000	— 33,000	.26
33,000	— 35,000	.25
35,000	— 37,000	.24
37,000	— 39,000	.23
39,000	— 41,000	.22
41,000	— 43,000	.21
43,000	— No limit	.20

13. Multiply line 10 by line 12. Add this amount to your 2006 credit and enter the total on line 9 of your 2006 Form 2441 or Schedule 2 (Form 1040A). Enter the following on the dotted line next to line 9 of Form 2441 or in the space to the left of line 9 on Schedule 2 (Form 1040A):
  - "CPYE"
  - The amount of this credit for a prior year's expenses
  - The name and taxpayer identification number of the person for whom you paid the prior year's expenses . . . . . 13. \_\_\_\_\_